

109TH CONGRESS
1ST SESSION

H. R. 2868

To amend the Internal Revenue Code of 1986 to extend and expand the deduction for certain expenses of elementary and secondary school teachers.

IN THE HOUSE OF REPRESENTATIVES

JUNE 13, 2005

Mr. GRAVES (for himself, Mr. CLAY, Mr. CHABOT, Mr. NORWOOD, Mr. ETHERIDGE, Mr. AKIN, Mr. HINCHEY, Mr. SIMMONS, Mr. GOODE, Mr. ALEXANDER, Mr. WALSH, Mr. MILLER of Florida, Mr. TERRY, Mr. PUTNAM, Mr. BOOZMAN, Mr. KENNEDY of Rhode Island, Mr. BARRETT of South Carolina, Ms. GINNY BROWN-WAITE of Florida, Mr. SOUDER, Mr. KUHLMAN of New York, Mr. BOREN, Mr. WEXLER, Mr. GILLMOR, Mr. FORD, Mr. CONYERS, Mr. MCINTYRE, Mr. REYNOLDS, Ms. FOX, Mr. BISHOP of New York, Ms. CARSON, Mr. SHIMKUS, Mr. GARRETT of New Jersey, and Mr. PAYNE) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to extend and expand the deduction for certain expenses of elementary and secondary school teachers.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. DEDUCTION FOR CERTAIN EXPENSES OF ELE-**
2 **MENTARY AND SECONDARY SCHOOL TEACH-**
3 **ERS.**

4 (a) IN GENERAL.—Subparagraph (D) of section
5 62(a)(2) of the Internal Revenue Code of 1986 (relating
6 to certain expenses of elementary and secondary school
7 teachers) is amended to read as follows:

8 “(D) CERTAIN EXPENSES OF ELEMENTARY
9 AND SECONDARY SCHOOL TEACHERS.—In the
10 case of taxable years beginning before 2015, the
11 deductions allowed by section 162 which consist
12 of expenses, not in excess of the applicable
13 amount, paid or incurred by an eligible educa-
14 tor in connection with books, supplies (other
15 than nonathletic supplies for courses of instruc-
16 tion in health or physical education), computer
17 equipment (including related software and serv-
18 ices) and other equipment, and supplementary
19 materials used by the eligible educator in the
20 classroom.”.

21 (b) DEFINITIONS.—Subsection (d) of section 62 of
22 such Code (relating to definition; special rules) is amended
23 to read as follows:

24 “(d) DEFINITIONS.—For purposes of subsection
25 (a)(2)(D) and this subsection—

1 “(1) APPLICABLE AMOUNT.—The term ‘applica-
2 ble amount’ means—

3 “(A) \$500 in the case of a full-time educa-
4 tor, and

5 “(B) \$250 in any other case.

6 “(2) ELIGIBLE EDUCATOR.—The term ‘eligible
7 educator’ means, with respect to any taxable year,
8 an individual who is—

9 “(A) a kindergarten through grade 12
10 teacher, instructor, counselor, principal, or aide
11 in a school for at least 450 hours during a
12 school year which ends during such taxable
13 year, or

14 “(B) a teacher, instructor, counselor, or
15 aid in a preschool program for at least 450
16 hours during the taxable year.

17 “(3) FULL-TIME EDUCATOR.—The term ‘full-
18 time educator’ means, with respect to any taxable
19 year, an individual who for such taxable year satis-
20 fies the requirements of subparagraph (A) or (B) of
21 paragraph (2) applied by substituting ‘900 hours’
22 for ‘450 hours’ therein.

23 “(4) SCHOOL.—The term ‘school’ means any
24 school which provides elementary education or sec-

1 ondary education (kindergarten through grade 12),
2 as determined under State law.

3 “(5) PRESCHOOL PROGRAM.—The term ‘pre-
4 school program’ means any program for providing
5 preschool which—

6 “(A) receives funds for carrying out pre-
7 school programs pursuant to—

8 “(i) part A of title I of the Elemen-
9 tary and Secondary Education Act of
10 1965, or

11 “(ii) subpart 2 of part B of title I of
12 such Act, or

13 “(B) is accredited as a preschool under
14 State law.”.

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to taxable years ending after the
17 date of the enactment of this Act.

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